



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

INTERNAL AUDIT SUPERVISOR

Job Number: 20001675

Job Code: 91730V000101

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 06/16/2005

Job Revised: 02/24/2006

Grade: 16 Salary (MIN - MID):

\$21,870-\$28,972 - Hourly

\$3,553.88-\$4,707.96 - 37.5 Hr. Monthly Salary

\$3,790.80-\$5,021.82 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Supervises, assigns and reviews the work of a professional team of internal auditors in the analysis of financial and statistical records; provides independent and objective assurance and consulting activity with the purpose of adding value to improving the operations of the cabinet; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

EXPERIENCE:

Must have five years of professional auditing/internal auditing experience.

Substitute EDUCATION for EXPERIENCE:

Certification as a Certified Internal Auditor or as a Certified Public Accountant will substitute for the required education.

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Assists manager in ensuring the audit plan for the branch is completed as mandated by the director. Assign members of staff to audit teams, interprets audit procedures and is responsible for the overall audit performance of all audits assigned to their team. Reviews completed audits for compliance with the appropriate audit standards. Analyzes and appraises evidentiary data as a basis for informed, objective opinions on the adequacy, effectiveness, efficiency and degree of compliance of the activities being reviewed. Provides technical assistance to professional staff and gives case direction. Has the responsibility of making certain that time-budgets are appropriately assigned and monitored. Monitors progress of audits to make certain all processes are being followed and the audit program is complete and up to date. Constantly reviews work products to ensure quality in the audits. May act as the auditor-in charge of complex and high profile audits in a supervisory role. Performs audit program steps relating to planning, assignment of work, on-the-job training, reviewing work papers, arriving at conclusions, delivering audits, holding exit conferences, evaluating auditor performance and approving time reports, leave requests and travel vouchers. Reviews audit reports of subordinates before submission to the audit manager/director. At the request of the manager/director, conducts training sessions in audit-related areas and coordinates continuing professional education courses. Maintains constant contact with management personnel and/or third party auditees relative to assigned audits. Interprets and applies division policies and procedures. Develops and recommends policy and procedural changes for consistency with generally accepted accounting and auditing standards. Serves in an advisory capacity to the manager/director on major procedural and policy questions and on the improvement of operational methods.

UNIQUE PHYSICAL REQUIREMENTS:

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title perform duties in an office setting. Occasional travel to audit site may be required.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.